

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 219: ASSESSMENT AND COLLECTION OF TAX**

**§1952-A. PAYMENT OF TAX ON VEHICLES AND RECREATIONAL VEHICLES**

The tax imposed by this Part on the sale or use of any vehicle, snowmobile, all-terrain vehicle or watercraft must, except where the dealer has collected the tax in full, be paid by the purchaser or other person seeking registration of the vehicle, snowmobile, all-terrain vehicle or watercraft at the time and place of registration. In the case of vehicles, the tax must be collected by the Secretary of State and transmitted to the Treasurer of State as provided by Title 29-A, section 409. In the case of watercraft, snowmobiles and all-terrain vehicles, the tax must be collected by the Commissioner of Inland Fisheries and Wildlife and transmitted to the Treasurer of State as provided by Title 12, sections 13002 to 13005. [ 2005, c. 218, §26 (AMD) . ]

**SECTION HISTORY**

1975, c. 702, §6 (NEW). 1989, c. 588, §C5 (AMD). RR 1991, c. 1, §51 (COR). 1991, c. 586, §6 (AMD). 1995, c. 65, §A143 (AMD). 1995, c. 65, §§A153,C15 (AFF). 1995, c. 467, §18 (AMD). 1995, c. 625, §A50 (AMD). 2003, c. 414, §B64 (AMD). 2003, c. 414, §D7 (AFF). 2003, c. 614, §9 (AFF). 2005, c. 218, §26 (AMD).

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